

**REMARKS**

The Examiner's Office Action mailed on September 30, 2002 has been received and its contents carefully considered.

Claims 3-14 are currently pending in the application. Claims 3, 7 and 12 are amended herein. The changes to the amended claims are shown in the preceding section of this amendment in accordance with the revised format for amendments recently promulgated by the Office.

In the Action, the Examiner asserts that no oath/declaration exists in the case. The applicant respectfully disagrees. A Declaration in accordance with 37 CFR §1.63, and a Verified Statement Claiming Small Entity Status, were filed on March 16, 2000 as part of the applicant's response to a Notice to File Missing Parts dated February 15, 2000. Copies of those two documents are attached hereto in Appendix 1. Appendix 1 also contains copies of the Missing Parts transmittal form and postcard receipt stamped by the Office.

The Examiner objects to the drawings under 37 CFR 1.83(a), on the grounds that the current drawings are in Japanese. The Missing Parts transmittal form in Appendix 1 shows that 17 sheets of drawings translated into English were submitted to the Office on March 16, 2000. As a convenience to the Examiner, additional copies of the drawings in English are provided herewith in Appendix 2. Approval of the English drawings and withdrawal of the objection are respectfully requested.

The Examiner objects to the Specification under 35 U.S.C. §112, first paragraph, on the grounds that the Specification is "replete with terms that are not clear, concise and exact." To address the Examiner's concerns, the Specification is amended as shown above to correct minor informalities in English grammar and usage. It is respectfully submitted that whatever terminology may seem somewhat foreign to the Examiner, such as "flow of money," would nevertheless be understandable from the context to one of ordinary skill in the art. As the well-known maxim states: the inventor may act as his own lexicographer.

The amended Specification contains no new matter. Approval of the amendments to the Specification and withdrawal of the objection is respectfully requested.

In the Action, claims 3-14 are rejected under 35 U.S.C. §112, first paragraph, on the grounds that the specification, while being enabling for creating accounting screens, does

not reasonably provide enablement for "calling the second file after the first file is stored and printed out to spread and arrange the same before the first file is restarted" as claimed in claim 12, line 19. The Examiner asserts that the specification does not enable any person skilled in the art to which it pertains, or with which it is most merely connected, to carry out the invention commensurate in scope with these claims.

The applicant respectfully disagrees. Support for this element of claim 12 may be found in the Specification at page 25, last line, through page 30, line 12. For example, storing and printing out the first file is described at page 26, lines 25-27. Calling the second file to spread and arrange the same before restarting (i.e., recalling) the first file is described at page 27, lines 2-11. Accordingly, it is respectfully requested that the rejection be withdrawn.

Claims 3-14 are rejected under 35 USC §112, second paragraph, as being indefinite for failing to particular point out and distinctly claim the subject matter which the applicant regards as the invention. The Examiner asserts that the claims are generally narrative and indefinite, failing to conform with current U. S. practice. Specifically, the Examiner identifies lack of proper antecedent basis in claims 3 and 7, and a number of particulars in which claim 12 is unclear. Claims 3 and 7 are amended herein to depend from claim 12, rather than claim 2. The incorrect reference to claim 2 was due to a rather obvious typographical error in preparing the Amendment filed on June 14, 2002.

Claim 12 is amended herein to respond to each of the reasons given for the rejection as well as to otherwise improve the clarity of the claim language. The Examiner questions the terms "operational expression" and "functional formula." These terms are used in the Specification to denote the mathematical relationships that are stored in the spreadsheet software and used to compute the numerical values to be displayed in the output cells based on the numerical values entered in the input cells (see, for example, application page 7, lines 20-24). Dictionary definitions of these terms are rather general and not particularly helpful. For example, the McGraw-Hill Dictionary of Scientific and technical Terms (4th Ed. 1989) defines a "formula" as "an equation or rule relating mathematical objects or quantities" (page 752), and an "expression" as "a mathematical or logical statement written in a source code, consisting of a collection of operands connected by operations in a logical manner" (page 682). On the other hand, the Specification

discloses through a number of examples that the term “operational expression” is used consistently to denote a simple arithmetic expression involving the sums and differences of cell values (for examples, see application page 15), while the term “functional formula” is used to denote a mathematical formula with a precise syntax used to invoke one of the built-in functions of the spreadsheet software (for examples, see application page 11). Therefore, it is respectfully submitted, contrary to the Examiner’s assertions, that these terms do have clear and distinct meanings.

The Examiner also questions the meaning of the phrase “spread and arrange” when used with regard to a group of accounting screen. The application discloses that the spreadsheet software is called to spread and arrange the first through eighth screens on the display of a personal computer, and that the first through eighth screens are arranged in this order from left to right (application page 9, lines 19-22). As shown at the top of Figure 1, there are a variety of ways in which the user can choose, by the use of function keys, the manner in which the accounting screen will be “spread,” i.e., what range of rows and columns will be displayed when the accounting screen is called (i.e., opened). Therefore, it is respectfully submitted, contrary to the Examiner’s assertions, that “spread and arrange” has a clear meaning in the context of the application.

Based on the foregoing, it is respectfully requested that the rejection of the pending claims under 35 U.S.C. §112, second paragraph, be withdrawn.

Claims 3-14 are rejected under 35 USC §103(a) as being obvious over Clancy et al. (U.S. Patent No. 6,134,563). The rejection is respectfully traversed.

In the Action, the Examiner asserts that Clancey discloses a computer method for accounting comprising the steps of: installing spreadsheet software (system uses spreadsheets - spreadsheet program); storing formulas (spreadsheet formulas stored); creating and calling different kinds and accounting screens (user can create and view accounting screens such as income statement, balance sheet statement, cash flow statement, etc.); entering numerical values representing transactions (individual transaction events are recorded and combined to create the statements, for example the income statement is based on individual values being entered for income and expenses); calculations to complete screens (e.g., calculations performed to create financial statements); creating a second file (e.g. financial statements saved together); calling second file (e.g., RAM file called on to

print, temporary file called on to make calculations, or backup file created); calculating using information from the first file (calculation of the updated information, for example the addition of another request or entry); and merging the first file into the second file wherein the first file is "handed down" the second file (RAM file, temporary file or backup file copied to the first file to update the first file).

Examiner's argument (without, it is noted, pointing to specific figures or sections of the text) is that all of the limitations of the present invention are taught or suggested in the applied reference. The applicant respectfully disagrees, and submits that, in particular, Clancey fails to teach or suggest the limitations of amended claim 12, steps (h) through (l). These steps recite:

- (h) storing and printing out the first file created in step (g);
- (i) creating a second file in addition to said first file;
- (j) calling said second file after step (h) to spread and arrange said second file;
- (k) recalling said first file after step (j) and performing predetermined computations for said first file based on the accounting principle; and
- (l) combining or merging said first file, for which the computations have been performed in step (k), into said second file spread and arranged in step (j) so that a final state of said first file will be handed down to said second file.

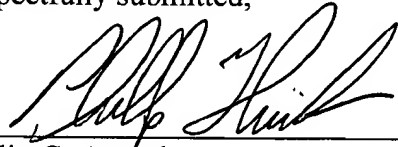
In the present invention, the merging of files is used to increase the amount of entry space in the input cells (see, for example, application page 26, lines 1-4), as when combining monthly files to produce yearly results (see, for example, application page 26, lines 21-24). By contrast, input data in the system of Clancey is all stored in a financial database 30 (Clancey column 7, lines 5-12). In Clancey, separate spread sheets are used to enter financial data (column 19, lines 43-47), and to display the results of financial calculations in reports created by the user (column 7, lines 2-12). To combine the results of several months in one set of reports, the user modifies the time range of the reports using a time period wizard (column 9, lines 39-43). Since Clancey populates its report spreadsheets with input data from a common database, rather than entering it directly into the accounting screens themselves, as in the current invention, Clancey does not require, nor does it discuss or suggest at all, the unique method claimed in steps (h) through (l), quoted above, for combining or merging spreadsheet files. Accordingly it is respectfully

submitted that claim 12, as well as dependent claims 3-11, 13 and 14 patentably distinguish over the applied art reference.

It is hereby requested that this Amendment be entered and examination of the application be continued. All of the prior objections and rejections having been addressed, it is submitted that the application, as amended, is in condition for allowance. Notice of such and passing of this application to issue, with claims 3-14, is earnestly solicited.

Should the Examiner feel that a conference would help to expedite the prosecution of this application, the Examiner is hereby invited to contact the undersigned to arrange for such an interview.

Respectfully submitted,



March 28, 2003

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Appendices 1 & 2